

Message Text

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PAGE 01 STATE 016671
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FM SECSTATE WASHDC
TO AMEMBASSY BERN

UNCLAS STATE 016671

E.O. 11652: N/A

TAGS: CFED, EFIN, SZ

SUBJECT: TAXATION OF AMERICANS ABROAD

REF: BERN 310; STATE 14201; BERN 205

1. STATE REFTEL OUTLINES GUIDANCE ON HANDLING TAX FORM INQUIRIES.

2. THE ADMINISTRATION, HENCE ALL DEPARTMENTS, HAS STRONGLY SUPPORTED PENDING LEGISLATION WHICH WOULD DELAY FOR ONE YEAR (TO JANUARY 1, 1978) THE IMPLEMENTATION OF THE PROVISIONS OF THE TAX REFORM ACT OF 1976. THIS SHOULD ALLOW SUFFICIENT TIME FOR PASSAGE OF A LAW WHICH WOULD PROVIDE BASIC REFORM OF THE RULES COVERING THE TAXATION OF FOREIGN SOURCE EARNED INCOME. THE REFORM, WHICH SHOULD BE INTRODUCED IN THE NEAR FUTURE, WOULD BE MADE EFFECTIVE JANUARY

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PAGE 02 STATE 016671

1, 1978, REPLACING EXISTING LAW.

3. THE ADMINISTRATION'S PROPOSAL ON TAX DEFERRAL, WITH RESPECT TO CONTROLLED FOREIGN CORPORATIONS, IS CONTAINED IN ITS JANUARY 21 TAX MESSAGE. EMBASSY WILL BE INFORMED OF CONTENT.

4. EMBASSY UNDERSTANDING CORRECT THAT GAO HAS CONDUCTED A

STUDY ON THE QUESTION OF TAXATION OF AMERICANS LIVING
ABROAD. CONDUCT OF THE STUDY TOOK PLACE LAST FALL
AND HAS BEEN COMPLETED. A FACT-FINDING REPORT IS
DUE FOR RELEASE IN A FEW WEEKS.

5. THERE APPEARS TO BE NO CHANCE IN THE NEAR FUTURE
THAT ACTING ASSISTANT SECRETARY OF TREASURY FOR TAX
POLICY DONALD LUBICK WILL BE IN EUROPE AND COULD
VISIT SWITZERLAND. HE WOULD HOWEVER WELCOME ANY
WRITTEN COMMENTS OF EMBASSY AND/OR THE SWISS-AMERICAN
CHAMBER OF COMMERCE. CHRISTOPHER

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